

## TAXATION

Table 209. – Financing Provisions for Government Entities				
		Options		
State	Single Choice for State <u>1/</u>	Reimbursements	Regular contributions	Special schedule
AL	X	X	X	*****
AK	*****	X	X	*****
AZ	*****	X	X	*****
AR	*****	X	X	*****
CA	*****	X <u>4/</u>	X	X <u>4/</u>
CO	X	X	X	*****
CT	X	X	X	*****
DE	*****	X	*****	X
DC	*****	X	X	*****
FL	*****	X	X <u>5/</u>	*****
GA	*****	X	X	*****
HI	*****	X	X	*****
ID	*****	X	X	*****
IL	X <u>1/</u>	X	X	X
IN	*****	X	X <u>6/</u>	*****
IA	*****	X	X	X
KS	*****	X	X	X
KY	*****	X	X	*****
LA	*****	X	X	*****
ME	*****	X	X	*****
MD	*****	X	X	*****
MA	*****	X	*****	X
MI	*****	X	X	*****
MN	*****	X	X	*****
MS	X	X	X	X
MO	*****	X	X	*****
MT	*****	X	*****	X
NE	*****	X	X	*****
NV	*****	X	X	*****

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## TAXATION

Table 209. – Financing Provisions for Government Entities (Continued)

		Options		
State	Single Choice for State <u>1/</u>	Reimbursements	Regular contributions	Special schedule
NH	X	X	X	*****
NJ	*****	X	X	*****
NM	X	X	X	X
NY	X	X	X	*****
NC	*****	X	X	*****
ND	*****	X	X	X
OH	*****	X	X	*****
OK	X <u>2/</u>	X	*****	X
OR	X	X	X	X
PA	X	X	X	*****
PR	*****	X	X	*****
RI	*****	X	X	*****
SC	*****	X	X	*****
SD	X	X	X	*****
TN	*****	X	X	X
TX	*****	X	*****	X
UT	X	X	X	*****
VT	X <u>3/</u>	X	X	*****
VA	*****	X	X	*****
VI	*****	X	X	*****
WA	X	X	X	X
WV	*****	X	X	*****
WI	X	X	X <u>6/</u>	*****
WY	*****	X	X	*****

1/ All States except OK require reimbursement, see footnote 3. IL finances benefits paid to State employees by appropriation to the State Department of Labor which then reimburses the unemployment compensation fund for benefits paid.

2/ Requires State and any political subdivision electing contributions to pay 1.0% of wages into the State unemployment compensation fund.

3/ State institutions of higher education have option of contributions or reimbursement; all other State agencies must reimburse.

4/ Local Public Entity Employee's Fund and School Employee's Fund have been established in the State Treasury to which political subdivisions and schools, respectively, contribute a percentage of their payrolls and from which the State unemployment compensation fund is reimbursed for benefits paid.

5/ Governmental entities that elect contributions pay on gross rather than taxable wages and at an initial rate of 0.25% until a rate can be computed the year following election of contributions based on the ER's experience.

6/ Governmental entities that elect contributions pay at 0.1% rate until they have 36 months of experience, IN, at 2.7% for the first 3 years of election, WI.